



ANNUAL FINANCIAL AUDIT • AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Department of Community Health

Georgia State Employees Post-Employment Health Benefit Fund

Schedule of Employer Allocations and the Schedule of Other Post-Employment Benefit Amounts by Employer
(Including Independent Auditor's Report)

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts

**Department of Community Health
Georgia State Employees Post-Employment Health Benefit
Fund**

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Community Health
and
Mr. Russel Carlson, Commissioner
Georgia Department of Community Health

Opinions

We have audited the schedule of employer allocations of the Georgia Department of Community Health's Georgia State Employees Post-Employment Health Benefit Fund (Plan) as of and for the year ended June 30, 2024, and the related notes. We have also audited the totals for the columns titled net other post-employment benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan, as of and for the year ended June 30, 2024, and the related notes (collectively, the Schedules).

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities of the Plan as of and for the year ended June 30, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report.

We are required to be independent of the Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the State of Georgia's basic financial statements, which includes the Plan, as of and for the year ended June 30, 2024. Our report thereon, dated June 6, 2025, expressed unmodified opinions on the financial statements for all opinion units except for the business type activities and the unemployment compensation fund, on which we expressed no opinions.

Restriction on Use

Our report is intended solely for the information and use of the Plan's management, the Board of Community Health, the Plan employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is fluid and cursive, with a horizontal line extending from the end.

Greg S. Griffin
State Auditor

June 6, 2025

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State GASB 75 Schedules

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2024

Payroll Location Number	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage
13610	LOOKOUT MTN CSB	\$ 14,608	0.003249%
13630	HIGHLAND RIVERS CSB	39,536	0.008794%
13640	AVITA COMMUNITY PARTNERS	9,011	0.002004%
13660	DOUGLAS CNTY CSB	-	0.000000%
13680	DEKALB CSB	46,981	0.010449%
13690	VIEW POINTE HEALTH	108,560	0.024146%
13700	CLAYTON CSB	40,695	0.009051%
13710	ADVANTAGE BEHAVIORAL HLTH	43,591	0.009695%
13720	PATHWAYS CENTER	24,151	0.005372%
13730	MCINTOSH TRAIL CSB	21,291	0.004736%
13740	RIVER EDGE BEHAVIORAL HLT	197,565	0.043942%
13760	OCONEE CSB	21,978	0.004888%
13770	SERENITY BHS	23,794	0.005292%
13790	NEW HORIZONS	72,655	0.016160%
13800	MIDDLE FLINT CSB	51,450	0.011443%
13810	CSB MIDDLE GA	70,519	0.015685%
13820	ALBANY AREA CSB	26,659	0.005929%
13830	THE GA PINES CSB	25,791	0.005736%
13840	SOUTH GA CSB	43,466	0.009668%
13850	PINELAND CSB	48,689	0.010829%
13860	SATILLA (UNISON) CSB	65,827	0.014641%
13880	GATEWAY CSB	26,709	0.005941%
14000	GA PEANUT COMMISSION	64,368	0.014317%
14010	ADMINISTRATIVE SERVICES	2,823,262	0.627945%
14020	COURT OF APPEALS	1,641,405	0.365078%
14030	SUPREME COURT	1,246,939	0.277342%
14040	SUPERIOR COURT	6,256,811	1.391628%
14050	LAKE LANIER ISLAND AUTH	41,612	0.009255%
14060	GA AGRICULTURAL EXPO AUTH	347,998	0.077401%
14080	AGRICULTURE	3,460,681	0.769718%
14081	COMMODITY COMM COTTON	25,472	0.005666%
14083	COMMODITY COMM MILK	19,292	0.004291%
14090	AUDITS	2,817,286	0.626616%
14100	BANKING AND FINANCE	856,141	0.190421%
14120	GA INSURANCE COMMISSIONER	2,232,215	0.496485%
14130	DEFENSE	2,862,910	0.636763%
14140	DEPT OF COMMUNITY HEALTH	6,480,016	1.441273%
14150	TECHNICAL AND ADULT EDUC	4,389,759	0.976362%
14160	EDUCATION	10,097,804	2.245935%
14170	ERS EMPLOYEES	972,581	0.216320%
14180	DEPT OF COMMUNITY AFFAIRS	4,171,776	0.927879%
14181	GA COMMISSION ON THE HOLOCAUST	28,983	0.006446%
14190	FORESTRY COMMISSION	3,838,493	0.853750%
14210	PLANNING AND BUDGET	3,525,427	0.784119%
14220	SUBSEQUENT INJURY TRUST	83,625	0.018600%
14230	BEHAV HEALTH & DEVEL DISA	26,025,253	5.788489%
14240	DEPT OF HUMAN RESOURCES	15,552,251	3.459103%
14241	GA VOCATIONAL REHAB AGENCY	5,452,873	1.212818%
14250	PUBLIC HEALTH	11,053,877	2.458583%
14310	DEPT OF COMMUNITY SUPERVISION	14,023,527	3.119087%

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Schedule of Employer Allocations
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Payroll Location Number	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage
14410	DEPT OF JUVENILE JUSTICE	17,129,198	3.809845%
14440	GENERAL ASSEMBLY OF GA	760,602	0.169172%
14441	GENERAL ASSEMBLY OF GA EMP'S	2,184,334	0.485835%
14470	DEPT OF DRIVERS SERVICES	4,373,551	0.972757%
14500	FINANCING/INVESTMENT COMM	1,132,689	0.251931%
14510	ADM OFFICE OF THE COURTS	1,100,021	0.244665%
14530	PROSECUTING ATTRNYS CNCL	9,134,580	2.031696%
14550	GA PUBLIC DEFENDER COUNCIL	8,144,522	1.811489%
14560	GA SUP COURT CLERK'S AUTH	102,613	0.022823%
14570	DEPT EARLY CARE & LEARN	4,986,913	1.109180%
14610	GA BUILDING AUTHORITY	1,057,348	0.235173%
14611	STATE PROPERTY COMMISSION	151,658	0.033732%
14630	DEPT ECONOMIC DEVELOPMENT	1,487,090	0.330756%
14640	LABOR	5,763,858	1.281987%
14660	LAW DEPARTMENT	3,351,011	0.745326%
14700	GA TECHNOLOGY AUTHORITY	2,277,263	0.506505%
14701	STATE ACCOUNTING OFFICE	1,396,860	0.310687%
14720	NATURAL RESOURCES	13,053,774	2.903396%
14730	GA DEPT OF CORRECTIONS	47,610,676	10.589474%
14750	PUBLIC SAFETY	16,454,100	3.659690%
14760	PUBLIC SERVICE COMMISSION	870,043	0.193513%
14770	REVENUE	7,234,236	1.609025%
14780	STUDENT FINANCE COMM	1,140,448	0.253656%
14790	SECRETARY OF STATE	1,972,453	0.438709%
14810	TRS EMPLOYEES	3,410,788	0.758621%
14820	DEPT OF TRANSPORTATION	30,119,952	6.699224%
14830	STATE ROAD & TOLLWAY AUTH	1,057,291	0.235161%
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	297,833	0.066243%
14840	VETERANS SERVICE	897,024	0.199515%
14860	WORKERS' COMPENSATION	1,225,392	0.272549%
14870	GA BUREAU OF INVESTIGATION	10,038,279	2.232696%
14880	PARDONS AND PAROLES BOARD	1,322,373	0.294120%
14890	GA CORRECTNL INDUSTRIES	1,205,705	0.268171%
18180	COASTAL PINES TECH COLLEGE	1,473,962	0.327836%
18200	ALBANY TECH COLLEGE	1,533,927	0.341173%
18220	ATHENS TECHNICAL COLLEGE	1,940,344	0.431568%
18230	ATLANTA TECH COLLEGE	1,953,380	0.434467%
18240	AUGUSTA TECH COLLEGE	2,059,522	0.458075%
18260	W GEORGIA TECH COLLEGE	2,343,871	0.521320%
18270	CHATTAHOOCHEE TECH COLL	3,664,166	0.814977%
18280	COLUMBUS TECH COLLEGE	1,615,222	0.359255%
18290	GA NW TECHNICAL COLLEGE	2,400,858	0.533994%
18300	GEORGIA PIEDMONT TECHNICA	1,518,202	0.337676%
18320	GWINNETT TECH COLLEGE	3,219,244	0.716018%
18340	LANIER TECHNICAL COLLEGE	1,998,391	0.444478%
18350	CENTRAL GA TECH COLLEGE	4,136,947	0.920132%
18370	SOUTHERN REGIONAL TECH COLLEGE	2,404,009	0.534695%
18380	NORTH GA TECH COLLEGE	1,309,201	0.291190%
18410	SAVANNAH TECH COLLEGE	1,934,824	0.430340%
18420	S GA TECHNICAL COLLEGE	1,002,929	0.223070%

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18430	SOUTHEASTERN TECH COLL	1,096,820	0.243953%
18440	OGEECHEE TECH COLLEGE	1,195,885	0.265987%
18500	SOUTHERN CRESCENT TECH	1,966,714	0.437433%
18510	WIREGRASS TECHNICAL COLL	2,028,609	0.451199%
18520	OCONEE FALL LINE TECH COL	1,079,834	0.240175%
25010	DFACS REGION #1	2,318,099	0.515587%
25020	DFACS REGION #2	2,027,450	0.450942%
25030	DFACS REGION #3	2,116,617	0.470774%
25040	DFACS REGION #4	2,691,274	0.598588%
25050	DFACS REGION #5	2,619,642	0.582656%
25060	DFACS REGION #6	1,890,291	0.420435%
25070	DFACS REGION #7	1,818,919	0.404561%
25080	DFACS REGION #8	1,891,223	0.420642%
25090	DFACS REGION #9	3,257,349	0.724494%
25100	DFACS REGION #10	3,634,604	0.808402%
25110	DFACS REGION #11	2,211,514	0.491881%
25120	DFACS REGION #12	1,698,568	0.377792%
25130	DFACS REGION #13	5,276,574	1.173606%
25140	DFACS REGION #14	6,854,852	1.524644%
35011	APPLING CO HEALTH DEPT	60,735	0.013509%
35021	ATKINSON CO HEALTH DEPT	34,977	0.007780%
35031	BACON CO HEALTH DEPT	31,409	0.006986%
35041	BAKER CO HEALTH DEPT	32,746	0.007283%
35051	BALDWIN CO HEALTH DEPT	81,253	0.018072%
35061	BANKS CO HEALTH DEPT	52,085	0.011585%
35071	BARROW CO HEALTH DEPT	99,711	0.022178%
35081	BARTOW CO HEALTH DEPT	138,680	0.030845%
35084	WOODWRIGHT INDUSTRIES	79,944	0.017781%
35091	BEN HILL CO HEALTH DEPT	45,327	0.010082%
35094	BEN HILL MR SERVICES	108,009	0.024023%
35101	BERRIEN CO HEALTH DEPT	39,000	0.008674%
35111	BIBB CO HEALTH DEPT	292,701	0.065102%
35121	BLECKLEY CO HEALTH DEPT	18,394	0.004091%
35131	BRANTLEY CO HEALTH DEPT	44,507	0.009899%
35141	BROOKS CO HEALTH DEPT	28,006	0.006229%
35161	BULLOCH CO HEALTH DEPT	117,779	0.026196%
35171	BURKE CO HEALTH DEPT	73,085	0.016255%
35181	BUTTS CO HEALTH DEPT	43,312	0.009633%
35191	CALHOUN CO HEALTH DEPT	17,021	0.003786%
35211	CANDLER CO HEALTH DEPT	26,311	0.005852%
35221	CARROLL CO HEALTH DEPT	96,445	0.021451%
35224	CARROLL TRAINING CENTER	108,701	0.024177%
35231	CATOOSA CO HEALTH DEPT	107,935	0.024007%
35241	CHARLTON CO HEALTH DEPT	36,300	0.008074%
35271	CHATTOOGA CO HEALTH DEPT	55,361	0.012313%
35281	CHEROKEE CO HEALTH DEPT	1,076,520	0.239438%
35291	CLARKE CO HEALTH DEPT	973,542	0.216533%
35311	CLAYTON CO HEALTH DEPT	768,561	0.170942%
35321	CLINCH CO HEALTH DEPT	18,397	0.004092%
35331	COBB CO HEALTH DEPT	1,768,460	0.393338%

Department of Community Health
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Payroll Location Number	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage
35341	COFFEE CO HEALTH DEPT	128,570	0.028596%
35351	COLQUITT CO HEALTH DEPT	100,595	0.022374%
35354	GREEN OAKS CENTER	81,649	0.018160%
35361	COLUMBIA CO HEALTH DEPT	112,188	0.024953%
35371	COOK CO HEALTH DEPT	41,282	0.009182%
35381	COWETA CO HEALTH DEPT	104,707	0.023289%
35391	CRAWFORD CO HEALTH DEPT	40,846	0.009085%
35411	DADE CO HEALTH DEPT	47,716	0.010613%
35421	DAWSON CO HEALTH DEPT	66,938	0.014888%
35431	DECATUR CO HEALTH DEPT	78,278	0.017410%
35441	DEKALB CO HEALTH DEPT	1,827,579	0.406487%
35451	DODGE CO HEALTH DEPT	13,937	0.003100%
35471	DOUGHERTY CO HEALTH DEPT	1,069,068	0.237780%
35481	DOUGLAS CO HEALTH DEPT	120,215	0.026738%
35491	EARLY CO HEALTH DEPT	53,885	0.011985%
35501	ECHOLS CO HEALTH DEPT	15,317	0.003407%
35521	ELBERT CO HEALTH DEPT	36,383	0.008092%
35531	EMANUEL CO HEALTH DEPT	79,551	0.017694%
35541	EVANS CO HEALTH DEPT	38,847	0.008640%
35551	FANNIN CO HEALTH DEPT	48,606	0.010811%
35561	FAYETTE CO HEALTH DEPT	92,469	0.020567%
35571	FLOYD CO HEALTH DEPT	797,498	0.177378%
35581	FORSYTH CO HEALTH DEPT	161,918	0.036014%
35591	FRANKLIN CO HEALTH DEPT	72,259	0.016072%
35601	FULTON CO HEALTH DEPT	2,102,803	0.467702%
35611	GILMER CO HEALTH DEPT	76,237	0.016956%
35621	GLASCOCK CO HEALTH DEPT	13,548	0.003013%
35631	GLYNN CO HEALTH DEPT	1,991,461	0.442937%
35641	GORDON CO HEALTH DEPT	124,655	0.027726%
35651	GRADY CO HEALTH DEPT	83,206	0.018507%
35661	GREENE CO HEALTH DEPT	43,498	0.009675%
35671	GWINNETT CO HEALTH DEPT	1,707,077	0.379685%
35681	HABERSHAM CO HEALTH DEPT	79,108	0.017595%
35691	HALL CO HEALTH DEPT	1,170,873	0.260423%
35701	HANCOCK CO HEALTH DEPT	28,089	0.006247%
35711	HARALSON CO HEALTH DEPT	43,143	0.009596%
35731	HART CO HEALTH DEPT	49,960	0.011112%
35741	HEARD CO HEALTH DEP	17,896	0.003980%
35751	HENRY CO HEALTH DEP	163,537	0.036374%
35761	HOUSTON CO HEALTH DEPT	1,385,493	0.308159%
35771	IRWIN CO HEALTH DEP	17,944	0.003991%
35781	JACKSON CO HEALTH DEPT	96,920	0.021557%
35791	JASPER CO HEALTH DEPT	34,176	0.007601%
35801	JEFF DAVIS CO HEALTH DEPT	40,007	0.008898%
35811	JEFFERSON CO HEALTH DEPT	57,656	0.012824%
35821	JENKINS CO HEALTH DEPT	17,369	0.003863%
35831	JOHNSON CO HEALTH DEPT	19,605	0.004360%
35841	JONES CO HEALTH DEPT	49,740	0.011063%
35851	LAMAR CO HEALTH DEPT	41,087	0.009138%
35861	LANIER CO HEALTH DEPT	15,574	0.003464%

Department of Community Health
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Schedule of Employer Allocations
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Payroll Location Number	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage
35871	LAURENS CO HEALTH DEPT	625,108	0.139035%
35881	LEE CO HEALTH DEPT	77,789	0.017302%
35901	LINCOLN CO HEALTH DEPT	16,303	0.003626%
35921	LOWNDES CO HEALTH DEPT	1,070,316	0.238058%
35931	LUMPKIN CO HEALTH DEPT	74,342	0.016535%
35951	MADISON CO HEALTH DEPT	57,121	0.012705%
35971	MCDUFFIE CO HEALTH DEPT	53,018	0.011792%
35991	MERIWETHER CO HEALTH DEPT	45,796	0.010186%
36001	MILLER CO HEALTH DEPT	23,021	0.005120%
36011	MITCHELL CO HEALTH DEPT	57,685	0.012830%
36014	MITCHELL TRAINING CENTER	108,279	0.024083%
36021	MONROE CO HEALTH DEPT	45,425	0.010103%
36031	MONTGOMERY CO HEALTH DEPT	22,368	0.004975%
36041	MORGAN CO HEALTH DEPT	44,542	0.009907%
36051	MURRAY CO HEALTH DEPT	66,121	0.014706%
36061	MUSCOGEE CO HEALTH DEPT	1,445,388	0.321480%
36071	NEWTON CO HEALTH DEPT	137,565	0.030597%
36081	OCONEE CO HEALTH DEPT	74,808	0.016639%
36091	OGLETHORPE CO HEALTH DEPT	29,924	0.006656%
36101	PAULDING CO HEALTH DEPT	112,301	0.024978%
36111	PEACH CO HEALTH DEPT	49,341	0.010974%
36121	PICKENS CO HEALTH DEPT	47,576	0.010582%
36131	PIERCE CO HEALTH DEPT	50,399	0.011210%
36141	PIKE CO HEALTH DEPT	26,372	0.005866%
36151	POLK CO HEALTH DEPT	79,245	0.017626%
36161	PULASKI CO HEALTH DEPT	24,581	0.005467%
36171	PUTNAM CO HEALTH DEPT	76,791	0.017080%
36191	RABUN CO HEALTH DEPT	60,181	0.013385%
36211	RICHMOND CO HEALTH DEPT	1,122,498	0.249664%
36221	ROCKDALE CO HEALTH DEPT	132,838	0.029546%
36241	SCREVEN PHYS HEALTH DEPT	30,269	0.006732%
36251	SEMINOLE CO HEALTH DEPT	34,172	0.007601%
36261	SPALDING CO HEALTH DEPT	87,955	0.019563%
36271	STEPHENS CO HEALTH DEPT	52,681	0.011717%
36311	TALIAFERRO CO HEALTH DEPT	15,097	0.003358%
36321	TATTNALL CO HEALTH DEPT	55,821	0.012416%
36341	TELFAIR CO HEALTH DEPT	42,249	0.009397%
36351	TERRELL CO HEALTH DEPT	22,989	0.005113%
36361	THOMAS CO HEALTH DEPT	132,134	0.029389%
36364	THOMAS GRADY MR SVC CTR	119,995	0.026689%
36371	TIFT CO HEALTH DEPT	97,322	0.021646%
36374	TIFT MR SERVICE CENTER	114,845	0.025544%
36381	TOOMBS CO HEALTH DEPT	79,535	0.017690%
36391	TOWNS CO HEALTH DEPT	40,565	0.009022%
36401	TREUTLEN CO HEALTH DEPT	22,920	0.005098%
36411	TROUP CO HEALTH DEPT	944,127	0.209991%
36421	TURNER CO HEALTH DEPT	20,488	0.004557%
36431	TWIGGS CO HEALTH DEPT	13,788	0.003067%
36441	UNION CO HEALTH DEPT	61,008	0.013569%
36451	UPSON CO HEALTH DEPT	54,122	0.012038%

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Payroll Location Number	Employer	2024 Employer Contributions	2024 Employer Allocation Percentage
36461	WALKER CO HEALTH DEPT	68,840	0.015311%
36471	WALTON CO HEALTH DEPT	167,631	0.037284%
36481	WARE CO HEALTH DEPT	171,698	0.038189%
36484	SOUTHEAST HEALTH UNIT	1,110,938	0.247093%
36491	WARREN CO HEALTH DEPT	14,629	0.003254%
36501	WASHINGTON CO HEALTH DEP	57,671	0.012827%
36511	WAYNE CO HEALTH DEPT	74,186	0.016500%
36531	WHEELER CO HEALTH DEPT	18,941	0.004213%
36541	WHITE CO HEALTH DEPT	69,452	0.015447%
36551	WHITFIELD CO HEALTH DEPT	224,968	0.050037%
36561	WILCOX CO HEALTH DEPT	14,796	0.003291%
36571	WILKES CO HEALTH DEPT	28,588	0.006358%
36581	WILKINSON CO HEALTH DEPT	19,210	0.004273%
36591	WORTH CO HEALTH DEPT	58,024	0.012906%
44100	GA DEVELOPMENT AUTHORITY	-	0.000000%
44110	GA ENVIRON FINANCE AUTHOR	384,245	0.085463%
Total		\$ 449,603,596	100.000000%

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2024 Net OPEB Asset	Differences Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Deferred Outflows of Resources	Differences Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Income	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Income
13610	LOOKOUT MTN CSB	\$ (8,190)	\$ 2,217	\$ 3,826	\$ 5,074	\$ 11,117	\$ 3,320	\$ 6,041	\$ 10	\$ 80,761	\$ 90,132	(3,563)	(53,878)	(57,441)
13630	HIGHLAND RIVERS CSB	(22,167)	6,001	10,356	156,302	172,659	8,987	16,352	26	472,358	497,723	(9,648)	47,987	38,339
13640	AVITA COMMUNITY PARTNERS	(5,052)	1,368	2,360	31,660	35,388	2,048	3,726	6	167,289	173,069	(2,199)	(23,203)	(25,402)
13660	DOUGLAS CNTY CSB	-	-	-	17,724	17,724	-	-	-	55,844	55,844	-	21,174	21,174
13680	DEKALB CSB	(26,339)	7,131	12,305	62,173	81,609	10,679	19,430	31	261,558	291,698	(11,459)	(68,131)	(79,590)
13690	VIEW POINTE HEALTH	(60,866)	16,478	28,435	53,895	98,808	24,676	44,899	72	244,459	314,106	(26,488)	(26,173)	(52,661)
13700	CLAYTON CSB	(22,815)	6,177	10,659	10,452	27,288	9,250	16,830	27	95,281	121,388	(9,927)	(22,097)	(32,024)
13710	ADVANTAGE BEHAVIORAL HLTH	(24,438)	6,616	11,417	57,080	75,113	9,908	18,028	29	133,769	161,734	(10,632)	(8,066)	(18,698)
13720	PATHWAYS CENTER	(13,541)	3,666	6,326	78,455	88,447	5,490	9,989	16	225,451	240,946	(5,894)	49,934	44,040
13730	MCINTOSH TRAIL CSB	(11,938)	3,232	5,577	2,506	11,315	4,840	8,807	14	113,617	127,278	(5,197)	(47,437)	(52,634)
13740	RIVER EDGE BEHAVIORAL HLT	(110,766)	29,987	51,747	89,384	171,118	44,907	81,710	131	92,625	219,373	(48,198)	(37,156)	(85,354)
13760	OCONEE CSB	(12,321)	3,336	5,756	10,283	19,375	4,995	9,089	15	43,479	57,578	(5,360)	(667)	(6,027)
13770	SERENITY BHS	(13,340)	3,611	6,232	45,381	55,224	5,408	9,840	16	142,670	157,934	(5,804)	(39,111)	(44,915)
13790	NEW HORIZONS	(40,735)	11,028	19,030	68,244	98,302	16,515	30,049	48	70,471	117,083	(17,726)	14,205	(3,521)
13800	MIDDLE FLINT CSB	(28,845)	7,809	13,476	13,350	34,635	11,694	21,278	34	80,755	113,761	(12,550)	(59,313)	(71,863)
13810	CSB MIDDLE GA	(39,538)	10,704	18,471	1,941	31,116	16,030	29,166	47	117,729	162,972	(17,206)	(117,937)	(135,143)
13820	ALBANY AREA CSB	(14,945)	4,046	6,982	37,533	48,561	6,059	11,025	18	186,774	203,876	(6,500)	(27,805)	(34,305)
13830	THE GA PINES CSB	(14,459)	3,914	6,755	11,115	21,784	5,862	10,666	17	152,072	168,617	(6,290)	(90,218)	(96,508)
13840	SOUTH GA CSB	(24,370)	6,598	11,385	13,606	31,589	9,880	17,978	29	105,850	133,737	(10,605)	(43,272)	(53,877)
13850	PINELAND CSB	(27,297)	7,390	12,752	33,714	53,856	11,067	20,136	32	94,499	125,734	(11,877)	(43,021)	(54,898)
13860	SATILLA (UNISON) CSB	(36,906)	9,991	17,242	54,445	81,678	14,963	27,225	44	161,422	203,654	(16,058)	(3,742)	(19,800)
13880	GATEWAY CSB	(14,976)	4,054	6,996	11,169	22,219	6,071	11,047	18	99,450	116,586	(6,518)	(18,800)	(25,318)
14000	GA PEANUT COMMISSION	(36,089)	9,770	16,860	1,886	28,516	14,631	26,622	43	3,438	44,734	(15,705)	1,729	(13,976)
14010	ADMINISTRATIVE SERVICES	(1,582,880)	428,528	739,482	131,356	1,299,366	641,738	1,167,656	1,870	18,819	1,830,083	(688,786)	206,251	(482,535)
14020	COURT OF APPEALS	(920,263)	249,140	429,924	16,890	695,954	373,097	678,858	1,087	1,225,971	1,225,971	(400,449)	(1,938)	(402,387)
14030	SUPREME COURT	(699,104)	189,266	326,604	67,022	582,892	283,434	515,714	826	109,516	909,490	(304,212)	47,103	(257,109)
14040	SUPERIOR COURT	(3,507,919)	949,687	1,638,812	205,362	2,793,861	1,422,195	2,587,714	4,144	361,835	4,375,888	(1,526,459)	180,792	(1,345,667)
14050	LAKE LANIER ISLAND AUTH	(23,329)	6,316	10,899	1,914	19,129	9,458	17,210	28	2,056	28,752	(10,150)	(3,814)	(13,964)
14060	GA AGRICULTURAL EXPO AUTH	(195,107)	52,821	91,149	61,714	205,684	79,101	143,926	230	15,937	239,194	(84,900)	(21,283)	(106,183)
14080	AGRICULTURE	(1,940,251)	525,278	906,437	124,099	1,555,814	786,625	1,431,281	2,292	56,683	2,276,881	(844,293)	144,220	(700,073)
14081	COMMODITY COMM COTTON	(14,282)	3,867	6,672	1,029	11,568	5,790	10,536	17	7,255	23,598	(6,218)	(7,589)	(13,807)
14083	COMMODITY COMM MILK	(10,816)	2,928	5,053	4,181	12,162	4,385	7,979	13	3,041	15,418	(4,706)	521	(4,185)
14090	AUDITS	(1,579,530)	427,621	737,917	232,915	1,398,453	640,379	1,165,184	1,866	166,468	1,973,897	(687,331)	103,791	(583,540)
14100	BANKING AND FINANCE	(480,000)	129,949	224,244	2,858	357,051	194,604	354,085	567	103,365	652,621	(208,869)	(29,656)	(238,525)
14120	GA INSURANCE COMMISSIONER	(1,251,505)	338,816	584,672	535,605	1,459,093	507,390	923,207	1,478	26,327	1,458,402	(544,590)	172,408	(372,182)
14130	DEFENSE	(1,605,108)	434,545	749,866	-	1,184,411	650,749	1,184,053	1,896	330,488	2,167,186	(698,457)	(345,280)	(1,043,737)
14140	DEPT OF COMMUNITY HEALTH	(3,633,060)	983,566	1,697,275	118,321	2,799,162	1,472,930	2,680,029	4,291	203,399	4,360,649	(1,580,915)	(711,051)	(2,291,966)
14150	TECHNICAL AND ADULT EDUC	(2,461,145)	666,298	1,149,786	1,081,460	2,897,544	997,807	1,815,533	2,907	37,687	2,853,934	(1,070,961)	442,623	(628,338)
14160	EDUCATION	(5,661,396)	1,532,691	2,644,863	652,168	4,829,722	2,295,266	4,176,287	6,687	137,965	6,616,205	(2,463,542)	723,177	(1,740,365)
14170	ERS EMPLOYEES	(545,284)	147,623	254,743	76,259	478,625	221,071	402,244	644	-	623,959	(237,281)	70,556	(166,725)
14180	DEPT OF COMMUNITY AFFAIRS	(2,338,933)	633,211	1,092,691	736,636	2,462,538	948,260	1,725,379	2,763	-	2,676,402	(1,017,782)	846,052	(171,730)
14181	GA COMMISSION ON THE HOLOCAUST	(16,249)	4,399	7,591	11,095	23,085	6,588	11,986	19	3,382	21,975	(7,070)	35,245	28,175
14190	FORESTRY COMMISSION	(2,152,073)	582,624	1,005,395	213,250	1,801,269	872,502	1,587,537	2,542	97,864	2,560,445	(936,468)	84,676	(851,792)
14210	PLANNING AND BUDGET	(1,976,552)	535,105	923,396	98,008	1,556,509	801,342	1,458,059	2,335	133,715	2,395,451	(860,091)	236,877	(623,214)
14220	SUBSEQUENT INJURY TRUST	(46,886)	12,693	21,904	-	34,597	19,009	34,586	55	20,273	73,923	(20,404)	(21,396)	(41,800)
14230	BEHAV HEALTH & DEVEL DISA	(14,591,219)	3,950,232	6,816,654	1,531,680	12,298,566	5,915,631	10,763,620	17,236	2,298,214	18,994,701	(6,349,332)	(3,004,743)	(9,354,075)
14240	DEPT OF HUMAN RESOURCES	(8,719,466)	2,360,591	4,073,517	101,993	6,536,101	3,535,081	6,432,157	10,300	6,952,194	16,929,732	(3,794,253)	(4,779,048)	(8,573,301)
14241	GA VOCATIONAL REHAB AGENCY	(3,057,187)	827,662	1,428,242	5,458,464	7,714,368	1,239,457	2,255,219	3,611	1,330,328	4,164,628	(1,330,328)	4,164,628	2,834,300

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2024 Net OPEB Asset	Differences Between Expected and Actual Experience	Changes of Assumptions	Contributions and Proportionate Share Of Contributions	Total Deferred Outflows of Resources	Differences Between Expected Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Income	Changes in Proportion and Differences Between Employer Contributions and Total Employer OPEB Income		
14810	TRS EMPLOYEES	(1,912,279)	517,705	893,369	163,983	1,575,057	775,284	1,410,646	2,259	195,016	2,383,205	(832,122)	242,935	(589,187)
14820	DEPT OF TRANSPORTATION	(16,886,937)	4,571,743	7,889,156	1,674,029	14,134,928	6,846,370	12,457,120	19,947	219,986	19,543,423	(7,348,306)	426,524	(6,921,782)
14830	STATE ROAD & TOLLWAY AUTH	(592,777)	160,481	276,931	45,048	482,460	240,326	437,279	700	226,798	905,103	(257,948)	85,755	(172,193)
14831	ATLANTA REGION TRANSIT LINK AUTHORITY	(166,981)	45,206	78,009	286,834	410,049	67,698	123,178	197	22,661	213,734	(72,660)	127,469	54,809
14840	VETERANS SERVICE	(502,923)	136,155	234,953	36,636	407,744	203,897	370,996	594	16,973	592,460	(218,848)	(18,455)	(237,303)
14860	WORKERS' COMPENSATION	(687,023)	185,995	320,960	-	506,955	278,535	506,801	812	52,542	838,690	(298,955)	(81,154)	(380,109)
14870	GA BUREAU OF INVESTIGATION	(5,628,024)	1,523,656	2,629,273	722,301	4,875,230	2,281,736	4,151,669	6,648	37,419	6,477,472	(2,449,023)	835,740	(1,613,283)
14880	PARDONS AND PAROLES BOARD	(741,397)	200,716	346,362	31,166	578,244	300,580	546,912	876	63,688	912,056	(322,618)	(84,837)	(407,455)
14890	GA CORRECTNL INDUSTRIES	(675,987)	183,008	315,804	-	498,812	274,061	498,661	798	118,591	892,111	(294,156)	(8,256)	(302,412)
18180	COASTAL PINES TECH COLLEGE	(826,386)	223,725	386,067	34,917	644,709	335,037	609,607	976	59,978	1,005,598	(359,600)	66,616	(292,984)
18200	ALBANY TECH COLLEGE	(860,005)	232,826	401,773	57,723	692,322	348,667	634,407	1,016	77,067	1,061,157	(374,227)	(1,259)	(375,486)
18220	ATHENS TECHNICAL COLLEGE	(1,087,867)	294,514	508,224	14,830	817,568	441,047	802,495	1,285	35,722	1,280,549	(473,384)	13,757	(459,627)
18230	ATLANTA TECH COLLEGE	(1,095,174)	296,493	511,638	148,438	956,569	444,010	807,886	1,294	137,364	1,390,554	(476,561)	132,334	(344,227)
18240	AUGUSTA TECH COLLEGE	(1,154,684)	312,604	539,439	54,155	906,198	468,136	851,785	1,364	97,402	1,418,687	(502,458)	26,464	(475,994)
18260	W GEORGIA TECH COLLEGE	(1,314,107)	355,764	613,918	-	969,682	532,771	969,388	1,552	196,755	1,700,466	(571,833)	(199,307)	(771,140)
18270	CHATTAHOOCHEE TECH COLL	(2,054,337)	556,164	959,735	126,319	1,642,218	832,878	1,515,439	2,427	46,042	2,396,786	(893,939)	188,146	(705,793)
18280	COLUMBUS TECH COLLEGE	(905,585)	245,166	423,067	121,706	789,939	367,146	668,030	1,070	126,599	1,162,845	(394,064)	118,904	(275,160)
18290	GA NW TECHNICAL COLLEGE	(1,346,055)	364,413	628,843	95,728	1,088,984	545,723	992,955	1,590	74,207	1,614,475	(585,731)	115,838	(469,893)
18300	GEORGIA PIEDMONT TECHNICA	(851,190)	230,440	397,655	94,974	723,069	345,093	627,904	1,005	152,093	1,126,095	(370,395)	17,152	(353,243)
18320	GWINNETT TECH COLLEGE	(1,804,888)	488,631	843,199	31,060	1,362,890	731,745	1,331,426	2,132	137,011	2,202,314	(785,390)	68,810	(716,580)
18340	LANIER TECHNICAL COLLEGE	(1,120,409)	303,325	523,427	3,360	830,112	454,241	826,501	1,323	74,812	1,356,877	(487,541)	68,361	(419,180)
18350	CENTRAL GA TECH COLLEGE	(2,319,405)	627,925	1,083,568	70,939	1,782,432	940,342	1,710,974	2,740	21,876	2,675,932	(1,009,283)	115,742	(893,541)
18370	SOUTHERN REGIONAL TECH COLLEGE	(1,347,822)	364,891	629,669	1,360	995,920	546,439	994,258	1,592	69,516	1,611,805	(586,502)	(68,690)	(655,192)
18380	NORTH GA TECH COLLEGE	(734,011)	198,716	342,912	41,118	582,746	297,586	541,464	867	85,540	925,457	(319,402)	(10,188)	(329,590)
18410	SAVANNAH TECH COLLEGE	(1,084,771)	293,676	506,778	64,225	864,679	439,792	800,212	1,281	80,489	1,321,774	(472,035)	45,722	(426,313)
18420	S GA TECHNICAL COLLEGE	(562,299)	152,229	262,692	-	414,921	227,970	414,796	664	50,424	693,854	(244,683)	(68,005)	(312,688)
18430	SOUTHEASTERN TECH COLL	(614,940)	166,481	287,284	44,940	498,705	249,311	453,627	726	91,977	795,641	(267,592)	18,867	(248,725)
18440	OGEECHEE TECH COLLEGE	(670,481)	181,517	313,232	93,002	587,751	271,829	494,599	792	86,172	853,392	(291,761)	85,015	(206,746)
18500	SOUTHERN CRESCENT TECH	(1,102,651)	298,517	515,131	34,656	848,304	447,041	813,401	1,302	184,741	1,446,485	(479,817)	(78,827)	(558,644)
18510	WIREGRASS TECHNICAL COLL	(1,137,351)	307,911	531,342	6,012	845,265	461,109	838,999	1,343	102,585	1,404,036	(494,913)	(80,575)	(575,488)
18520	OCONEE FALL LINE TECH COL	(605,416)	163,902	282,835	23,779	470,516	245,450	446,602	715	28,971	721,738	(263,447)	(30,058)	(293,505)
25010	DFACS REGION #1	(1,299,656)	351,851	607,167	139,746	1,098,764	526,912	958,727	1,535	18,314	1,505,488	(565,540)	(12,609)	(578,149)
25020	DFACS REGION #2	(1,136,703)	307,736	531,039	282,875	1,121,650	460,847	838,521	1,343	42,340	1,343,051	(494,634)	(7,964)	(502,598)
25030	DFACS REGION #3	(1,186,694)	321,270	554,394	158,208	1,033,872	481,114	875,398	1,402	42,930	1,400,844	(516,387)	36,486	(479,901)
25040	DFACS REGION #4	(1,508,879)	408,494	704,911	13,057	1,126,462	611,736	1,113,067	1,782	79,104	1,805,689	(656,585)	(180,444)	(837,029)
25050	DFACS REGION #5	(1,468,719)	397,621	686,149	70,646	1,154,416	595,454	1,083,441	1,735	53,124	1,733,754	(639,110)	(45,549)	(684,659)
25060	DFACS REGION #6	(1,059,803)	286,917	495,114	146,076	928,107	429,670	781,793	1,252	29,539	1,242,254	(461,171)	(54,751)	(515,922)
25070	DFACS REGION #7	(1,019,789)	276,084	476,420	133,309	885,813	413,447	752,276	1,205	39,700	1,206,628	(443,759)	(2,473)	(446,232)
25080	DFACS REGION #8	(1,060,325)	287,058	495,357	154,909	937,324	429,881	782,178	1,252	20,661	1,233,972	(461,397)	139,676	(321,721)
25090	DFACS REGION #9	(1,826,254)	494,416	853,180	792,183	2,139,779	740,407	1,347,187	2,157	-	2,089,751	(794,692)	899,644	104,952
25100	DFACS REGION #10	(2,037,763)	551,677	951,992	141,960	1,645,629	826,158	1,503,213	2,407	170,228	2,502,006	(886,728)	(209,013)	(1,095,741)
25110	DFACS REGION #11	(1,239,899)	335,674	579,250	251,963	1,166,887	502,685	914,646	1,465	43,821	1,462,617	(539,539)	31,515	(508,024)
25120	DFACS REGION #12	(952,312)	257,816	444,896	120,788	823,500	386,090	702,499	1,125	123,961	1,213,675	(414,395)	(77,073)	(491,468)
25130	DFACS REGION #13	(2,958,344)	800,903	1,382,065	428,083	2,611,051	1,199,384	2,182,305	3,494	116,617	3,501,800	(1,287,317)	59,927	(1,227,390)
25140	DFACS REGION #14	(3,843,216)	1,040,461	1,795,455	184,191	3,020,107	1,558,132	2,835,056	4,540	129,638	4,527,366	(1,672,367)	154,004	(1,518,363)
35011	APPLING CO HEALTH DEPT	(34,053)	9,219	15,908	6,076	31,203	13,806	25,120	40	265	39,231	(14,819)	6,228	(8,591)
35021	ATKINSON CO HEALTH DEPT	(19,611)	5,309	9,1										

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
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Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2024 Net OPEB Asset	Differences Between Expected and Actual Experience	Changes of Assumptions	Contributions and Proportionate Share Of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Income	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Employer OPEB Income
35331	COBB CO HEALTH DEPT	(991,499)	268,425	463,204	196,337	927,966	401,978	731,407	1,171	78,467	1,213,023	(431,451)	130,315	(301,136)
35341	COFFEE CO HEALTH DEPT	(72,083)	19,515	33,675	36,150	89,340	29,224	53,174	85	11,152	93,635	(31,365)	14,602	(16,763)
35351	COLQUITT CO HEALTH DEPT	(56,399)	15,269	26,348	2,193	43,810	22,865	41,604	67	25,828	90,364	(24,541)	(4,707)	(29,248)
35354	GREEN OAKS CENTER	(45,776)	12,393	21,386	12,259	46,038	18,559	33,768	54	10,641	63,022	(19,919)	(40,577)	(60,496)
35361	COLUMBIA CO HEALTH DEPT	(62,900)	17,029	29,385	2,507	48,921	25,501	46,400	74	6,589	78,564	(27,373)	(6,847)	(34,220)
35371	COOK CO HEALTH DEPT	(23,145)	6,266	10,813	5,691	22,770	9,384	17,074	27	5,102	31,587	(10,073)	5,804	(4,269)
35381	COWETA CO HEALTH DEPT	(58,705)	15,893	27,426	4,743	48,062	23,801	43,306	69	23,187	90,363	(25,546)	1,591	(23,955)
35391	CRAWFORD CO HEALTH DEPT	(22,901)	6,200	10,699	3,230	20,129	9,285	16,893	27	169	26,374	(9,967)	4,712	(5,255)
35411	DADE CO HEALTH DEPT	(26,753)	7,243	12,498	12,843	32,584	10,846	19,735	32	3,057	33,670	(11,642)	11,081	(561)
35421	DAWSON CO HEALTH DEPT	(37,529)	10,160	17,532	18,122	45,814	15,215	27,684	44	4,421	47,364	(16,330)	14,581	(1,749)
35431	DECATUR CO HEALTH DEPT	(43,886)	11,881	20,502	11,786	44,169	17,792	32,374	52	2,000	52,218	(19,094)	11,794	(7,300)
35441	DEKALB CO HEALTH DEPT	(1,024,644)	277,398	478,688	35,601	791,687	415,415	755,857	1,210	266,548	1,439,030	(445,872)	(26,091)	(471,963)
35451	DODGE CO HEALTH DEPT	(7,814)	2,116	3,651	1,900	7,667	3,168	5,764	9	9,141	18,082	(3,403)	(5,672)	(9,075)
35471	DOUGHERTY CO HEALTH DEPT	(599,379)	162,268	280,015	142,412	584,695	243,003	442,149	708	-	685,860	(260,817)	93,091	(167,726)
35481	DOUGLAS CO HEALTH DEPT	(67,399)	18,247	31,487	35,146	84,880	27,325	49,719	80	15,930	93,054	(29,329)	6,778	(22,551)
35491	EARLY CO HEALTH DEPT	(30,211)	8,179	14,114	7,185	29,478	12,248	22,286	36	-	34,570	(13,147)	10,046	(3,101)
35501	ECHOLS CO HEALTH DEPT	(8,588)	2,325	4,012	1,299	7,636	3,482	6,335	10	970	10,797	(3,739)	1,385	(2,354)
35521	ELBERT CO HEALTH DEPT	(20,398)	5,522	9,529	4,906	19,957	8,270	15,047	24	6,604	29,945	(8,874)	7,365	(1,509)
35531	EMANUEL CO HEALTH DEPT	(44,602)	12,075	20,837	5,705	38,617	18,083	32,902	53	2,715	53,753	(19,409)	(1,414)	(20,823)
35541	EVANS CO HEALTH DEPT	(21,779)	5,896	10,175	4,155	20,226	8,830	16,066	26	-	24,922	(9,475)	6,431	(3,044)
35551	FANNIN CO HEALTH DEPT	(27,252)	7,378	12,731	4,023	24,132	11,048	20,103	32	4,843	36,026	(11,860)	(1,359)	(13,219)
35561	FAYETTE CO HEALTH DEPT	(51,844)	14,036	24,220	113	38,369	21,019	38,244	61	29,608	88,932	(22,561)	(11,771)	(34,332)
35571	FLOYD CO HEALTH DEPT	(447,122)	121,048	208,884	81,317	411,249	181,274	329,832	528	5,809	517,443	(194,564)	60,916	(133,648)
35581	FORSYTH CO HEALTH DEPT	(90,782)	24,577	42,411	30,419	97,407	36,805	66,968	107	-	103,880	(39,506)	27,496	(12,010)
35591	FRANKLIN CO HEALTH DEPT	(40,513)	10,968	18,927	17,644	47,539	16,425	29,886	48	1,759	48,118	(17,630)	21,036	3,406
35601	FULTON CO HEALTH DEPT	(1,178,951)	319,173	550,776	1,786,564	2,656,513	477,975	869,686	1,393	224,185	1,573,239	(513,018)	854,496	341,478
35611	GILMER CO HEALTH DEPT	(42,742)	11,571	19,968	5,838	37,377	17,328	31,529	50	1,725	50,632	(18,599)	4,905	(13,694)
35621	GLASCOCK CO HEALTH DEPT	(7,595)	2,056	3,548	6,566	12,170	3,079	5,603	9	5,523	14,214	(3,303)	539	(2,764)
35631	GLYNN CO HEALTH DEPT	(1,116,525)	302,273	521,612	43,320	867,205	452,666	823,636	1,319	86,217	1,363,838	(485,852)	94,579	(391,273)
35641	GORDON CO HEALTH DEPT	(69,890)	18,921	32,651	13,697	65,269	28,335	51,556	83	3,120	83,094	(30,414)	(4,511)	(34,925)
35651	GRADY CO HEALTH DEPT	(46,651)	12,630	21,794	11,690	46,114	18,914	34,414	55	1,009	54,392	(20,302)	13,202	(7,100)
35661	GREENE CO HEALTH DEPT	(24,388)	6,602	11,393	4,183	22,178	9,888	17,991	29	1,645	29,553	(10,612)	8,122	(2,490)
35671	GWINNETT CO HEALTH DEPT	(957,083)	259,108	447,126	114,652	820,886	388,025	706,019	1,131	301,112	1,396,287	(416,472)	227,910	(188,562)
35681	HABERSHAM CO HEALTH DEPT	(44,352)	12,007	20,720	8,831	41,558	17,981	32,718	52	1,672	52,423	(19,299)	8,275	(11,024)
35691	HALL CO HEALTH DEPT	(656,456)	177,720	306,680	150,979	635,379	266,143	484,253	775	-	751,171	(285,654)	154,741	(130,913)
35701	HANCOCK CO HEALTH DEPT	(15,747)	4,263	7,357	1,409	13,029	6,384	11,616	19	8,355	26,374	(6,851)	918	(5,933)
35711	HARALSON CO HEALTH DEPT	(24,189)	6,549	11,300	4,749	22,598	9,807	17,844	29	2,662	30,342	(10,525)	4,355	(6,170)
35731	HART CO HEALTH DEPT	(28,010)	7,583	13,086	17,293	37,962	11,356	20,663	33	2,344	34,396	(12,188)	12,029	(159)
35741	HEARD CO HEALTH DEP	(10,033)	2,716	4,687	1,953	9,356	4,067	7,401	12	4,189	15,669	(4,364)	2,091	(2,273)
35751	HENRY CO HEALTH DEP	(91,689)	24,823	42,835	10,128	77,786	37,173	67,637	108	10,753	115,671	(39,900)	(11,489)	(51,389)
35761	HOUSTON CO HEALTH DEPT	(776,786)	210,297	362,895	224,009	797,201	314,928	573,018	918	33,046	921,910	(338,017)	175,757	(162,260)
35771	IRWIN CO HEALTH DEP	(10,060)	2,724	4,700	2,648	10,072	4,079	7,421	12	3,925	15,437	(4,377)	(1,286)	(5,663)
35781	JACKSON CO HEALTH DEPT	(54,339)	14,711	25,386	17,636	57,733	22,030	40,085	64	967	63,146	(23,647)	4,801	(18,846)
35791	JASPER CO HEALTH DEPT	(19,160)	5,187	8,951	9,645	23,783	7,768	14,134	23	1,013	22,938	(8,335)	1,462	(6,873)
35801	JEFF DAVIS CO HEALTH DEPT	(22,429)	6,072	10,478	3,672	20,222	9,093	16,546	26	15,382	41,047	(9,758)	2,919	(6,839)
35811	JEFFERSON CO HEALTH DEPT	(32,326)	8,751	15,102	7,969	31,822	13,106	23,846	38	935	37,925	(14,068)	5,765	(8,303)
35821	JENKINS CO HEALTH DEPT	(9,738)	2,636	4,549	1,436	8,621	3,948	7,183	12	7,350	18,493	(4,235)	(450)	(4,685)
35831	JOHNSON CO HEALTH DEPT	(10,990)	2,975	5,134	3,763	11,872	4,456	8,107	13	1,071	13,647	(4,778)	1,438	(3,340)
35841	JONES CO HEALTH DEPT	(27,887)	7,550	13,028	12,540	33,118	11,306	20,572	33	-	31,911	(12,134)	7,204	(4,930)
35851	LAMAR CO HEALTH DEPT	(23,034)	6,236	10,761	4,203	21,200	9,339	16,992	27	4,271	30,629	(10,020)	4,899	(5,121)
35861	LANIER CO HEALTH DEPT	(8,732)	2,364	4,079	2,535	8,978	3,540	6,441	10	7,817	17,808	(3,800)	568	(3,232)
35871	LAURENS CO HEALTH DEPT	(350,470)	94,881	163,731	45,494	304,106	142,089	258,534						

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Payroll Location Number	Employer Name	2024	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Income	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share Of Contributions	Total Employer OPEB Income
		Net OPEB Asset												
36151	POLK CO HEALTH DEPT	(44,430)	12,028	20,757	14,834	47,619	18,013	32,775	52	1,236	52,076	(19,337)	10,772	(8,565)
36161	PULASKI CO HEALTH DEPT	(13,781)	3,731	6,438	4,222	14,391	5,587	10,166	16	2,040	17,809	(5,996)	315	(5,681)
36171	PUTNAM CO HEALTH DEPT	(43,054)	11,656	20,114	5,255	37,025	17,455	31,760	51	-	49,266	(18,736)	4,689	(14,047)
36191	RABUN CO HEALTH DEPT	(33,740)	9,134	15,762	5,973	30,869	13,679	24,889	40	1,551	40,159	(14,680)	4,517	(10,163)
36211	RICHMOND CO HEALTH DEPT	(629,336)	170,378	294,010	85,563	549,951	255,148	464,247	743	7,261	727,399	(273,854)	202,795	(71,059)
36221	ROCKDALE CO HEALTH DEPT	(74,477)	20,163	34,794	13,357	68,314	30,195	54,940	88	6,149	91,372	(32,410)	8,775	(23,635)
36241	SCREVEN PHYS HEALTH DEPT	(16,970)	4,594	7,928	2,557	15,079	6,880	12,518	20	2,298	21,716	(7,383)	978	(6,405)
36251	SEMINOLE CO HEALTH DEPT	(19,160)	5,187	8,951	8,485	22,623	7,768	14,134	23	295	22,220	(8,339)	5,636	(2,703)
36261	SPALDING CO HEALTH DEPT	(49,313)	13,350	23,038	343	36,731	19,993	36,377	58	16,157	72,585	(21,460)	(6,866)	(28,326)
36271	STEPHENS CO HEALTH DEPT	(29,535)	7,996	13,798	10,077	31,871	11,974	21,788	35	1,691	35,488	(12,851)	5,623	(7,228)
36311	TALIAFERRO CO HEALTH DEPT	(8,465)	2,292	3,954	2,810	9,056	3,432	6,244	10	3,692	13,378	(3,685)	(1,487)	(5,172)
36321	TATTNALL CO HEALTH DEPT	(31,297)	8,473	14,621	3,018	26,112	12,689	23,087	37	5,230	41,043	(13,619)	8,543	(5,076)
36341	TELFAIR CO HEALTH DEPT	(23,687)	6,413	11,066	2,403	19,882	9,603	17,474	28	2,898	30,003	(10,307)	4,694	(5,613)
36351	TERRELL CO HEALTH DEPT	(12,888)	3,489	6,021	2,081	11,591	5,225	9,508	15	1,480	16,228	(5,607)	5,576	(31)
36361	THOMAS CO HEALTH DEPT	(74,082)	20,056	34,609	4,092	58,757	30,035	54,648	88	1,793	86,564	(32,236)	1,677	(30,559)
36364	THOMAS GRADY MR SVC CTR	(67,276)	18,213	31,430	4,471	54,114	27,275	49,628	79	35,029	112,011	(29,276)	(50,721)	(79,997)
36371	TIFT CO HEALTH DEPT	(54,564)	14,772	25,491	6,736	46,999	22,121	40,250	64	3,713	66,148	(23,745)	(3,202)	(26,947)
36374	TIFT MR SERVICE CENTER	(64,390)	17,432	30,081	7,793	55,306	26,105	47,499	76	10,353	84,033	(28,021)	3,805	(24,216)
36381	TOOMBS CO HEALTH DEPT	(44,592)	12,072	20,832	16,971	49,875	18,079	32,894	53	1,061	52,087	(19,403)	12,430	(6,973)
36391	TOWNS CO HEALTH DEPT	(22,742)	6,157	10,625	11,681	28,463	9,220	16,776	27	1,232	27,255	(9,895)	11,441	1,546
36401	TREUTLEN CO HEALTH DEPT	(12,851)	3,479	6,004	4,821	14,304	5,210	9,480	15	504	15,209	(5,593)	4,469	(1,124)
36411	TROUP CO HEALTH DEPT	(529,331)	143,304	247,290	86,830	477,424	214,603	390,476	625	47,771	653,475	(230,337)	134,833	(95,504)
36421	TURNER CO HEALTH DEPT	(11,487)	3,110	5,366	2,765	11,241	4,657	8,474	14	1,661	14,806	(4,997)	3,048	(1,949)
36431	TWIGGS CO HEALTH DEPT	(7,731)	2,093	3,612	738	6,443	3,134	5,703	9	9,252	18,098	(3,366)	(2,086)	(5,452)
36441	UNION CO HEALTH DEPT	(34,204)	9,260	15,979	5,373	30,612	13,867	25,231	40	1,646	40,784	(14,883)	3,700	(11,183)
36451	UPSON CO HEALTH DEPT	(30,345)	8,215	14,176	2,117	24,508	12,302	22,385	36	8,788	43,511	(13,205)	428	(12,777)
36461	WALKER CO HEALTH DEPT	(38,595)	10,449	18,031	4,914	33,394	15,647	28,471	46	3,899	48,063	(16,794)	(11,323)	(28,117)
36471	WALTON CO HEALTH DEPT	(93,983)	25,444	43,906	21,053	90,403	38,103	69,329	111	19,268	126,811	(40,896)	1,605	(39,291)
36481	WARE CO HEALTH DEPT	(96,264)	26,061	44,972	18,391	89,424	39,028	71,012	114	13,638	123,792	(41,890)	(218)	(42,108)
36484	SOUTHEAST HEALTH UNIT	(622,855)	168,623	290,982	192,922	652,527	252,520	459,466	736	55,583	768,305	(271,034)	196,037	(74,997)
36491	WARREN CO HEALTH DEPT	(8,202)	2,221	3,832	3,457	9,510	3,325	6,051	10	1,221	10,607	(3,570)	(2,596)	(6,166)
36501	WASHINGTON CO HEALTH DEP	(32,333)	8,754	15,105	2,004	25,863	13,109	23,852	38	4,186	41,185	(14,068)	1,279	(12,789)
36511	WAYNE CO HEALTH DEPT	(41,592)	11,260	19,431	7,447	38,138	16,862	30,682	49	980	48,573	(18,097)	7,655	(10,442)
36531	WHEELER CO HEALTH DEPT	(10,620)	2,875	4,961	2,223	10,059	4,306	7,834	13	652	12,805	(4,621)	1,581	(3,040)
36541	WHITE CO HEALTH DEPT	(38,938)	10,541	18,191	9,406	38,138	15,786	28,723	46	342	44,897	(16,943)	9,528	(7,415)
36551	WHITFIELD CO HEALTH DEPT	(126,130)	34,147	58,925	-	93,072	51,136	93,043	149	126,374	270,702	(54,886)	(67,561)	(122,447)
36561	WILCOX CO HEALTH DEPT	(8,296)	2,246	3,876	1,721	7,843	3,363	6,120	10	409	9,902	(3,610)	1,691	(1,919)
36571	WILKES CO HEALTH DEPT	(16,027)	4,339	7,487	3,093	14,919	6,498	11,823	19	629	18,969	(6,970)	2,123	(4,847)
36581	WILKINSON CO HEALTH DEPT	(10,771)	2,916	5,032	3,412	11,360	4,367	7,946	13	6,938	19,264	(4,688)	(1,508)	(6,196)
36591	WORTH CO HEALTH DEPT	(32,533)	8,807	15,198	9,906	33,911	13,189	23,999	38	2,332	39,558	(14,159)	13,281	(878)
44100	GA DEVELOPMENT AUTHORITY	-	-	-	-	-	-	-	-	25,006	25,006	-	(80,745)	(80,745)
44110	GA ENVIRON FINANCE AUTHOR	(215,429)	58,322	100,643	34,069	193,034	87,340	158,917	254	6,990	253,501	(93,744)	25,617	(68,127)
Total		\$ (252,073,024)	\$ 68,242,879	\$ 117,762,232	\$ 35,447,421	\$ 221,452,532	\$ 102,196,469	\$ 185,948,707	\$ 297,757	\$ 35,447,421	\$ 323,890,354	\$ (109,688,895)	\$ -	\$ (109,688,895)

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Notes to the Schedules of Employer Allocations
And OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

NOTE 1 – PLAN DESCRIPTION

The Georgia State Employees Post-Employment Health Benefit Fund (State OPEB Fund) is a cost-sharing multiple-employer defined benefit post-employment healthcare plan (Plan) as defined in Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. Employees of State organizations as defined in §45-18-25 of the Official Code of Georgia Annotated (O.C.G.A.)* are provided Other Post-Employment Benefits (OPEB) through the State OPEB Fund. The State OPEB Fund is reported as an employee benefit trust fund and is administered by the Board of Community Health (Board) that is comprised of nine members, including former State of Georgia employees and industry professionals. Title 45 of the O.C.G.A. assigns the authority to establish and amend the benefit terms of the group health plan to the Board.

The State OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for employees of State organizations (including technical colleges) and other entities authorized by law to contract with the Department of Community Health (DCH) for inclusion in the plan. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The State OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the State OPEB Fund is permitted.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) present amounts that are elements of the financial statements of the State OPEB Fund or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the State OPEB Fund. The amounts presented in the Schedules are prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State OPEB Fund to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

The Schedule of OPEB Amounts by Employer does not contain deferred outflows of resources or deferred inflows of resources related to contributions made by employers after the measurement date. Such information will be provided by the Department of Community Health (DCH) to the participating employers and available on the DCH website.

Department of Community Health
Georgia State Employees Post-Employment Health Benefit Fund
Notes to the Schedules of Employer Allocations
And OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Allocation Methodology

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, requires participating employers in the State OPEB Fund to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the State OPEB Fund during the measurement period July 1, 2023 through June 30, 2024 for the fiscal year 2024. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. Employer contribution amounts billed by the State Health Benefit Plan are used as the basis to allocate the employer's contribution to the State OPEB Fund. Contributions from the employers contributing entities are recognized when due, based on statutory requirements and is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur.

The methodology used to determine active employee participation in the State OPEB Fund is based on their current employer payroll location, if available, with payroll locations less than 60000 designated as State. When unavailable, it is based upon a review of their pension system, pension Department, and pension System code. The methodology used to determine retiree participation in the State OPEB Fund is based on their last employer payroll location, if available. When unavailable, it is based upon a review of their historical classification in conjunction with any other available employer payroll location information.

Total contributions presented in the schedule of employer allocations to those reported in the State OPEB Fund statement of changes in fiduciary net position for the year ended June 30, 2024 are as follows (amounts in thousands):

	Fiscal Year 2024
Total employer contributions per audited financial statements	\$ 449,604

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NOTE 3 – COLLECTIVE NET OPEB LIABILITY AND ACTUARIAL ASSUMPTIONS AND METHODS

The components of the collective net OPEB liability of the participating employers at June 30, 2024 were as follows (amounts in thousands):

	Fiscal Year 2024
Total OPEB liability	\$ 2,454,732
Plan fiduciary net position	<u>2,706,805</u>
Employers' net OPEB liability	\$ <u>(252,073)</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>110.27%</u>

Actuarial Assumptions

The collective total OPEB liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023, with update procedures used to roll forward the total OPEB liability to June 30, 2024. The roll forward calculation adds the annual normal cost (also called service cost), subtracts the actual benefit payments for the same year, and then applies the expected investment rate of return for the period. This actuarial valuation used the following actuarial assumptions:

Inflation	2.50%
Salary increases	3.00 - 6.75% including inflation
Long-term expected rate of return	7.00% compounded annually, net of investment expense, and including inflation
Healthcare cost trend rate	6.75%
Ultimate trend rate	4.50%
Year of ultimate trend rate	2032

Pre-retirement mortality rates were based on the Pub-2010 General Employee Mortality Table, with no adjustment, with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for service retirements were based on the Pub-2010 General Healthy Annuitant Mortality Table (ages set forward one year and adjusted 105% for males and 108% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for disability retirements were based on the Pub-2010 General Disabled Mortality Table (ages set back three years for males and adjusted 103% for males and 106% for females) with the MP-2019 Projection scale applied generationally. Post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Contingent Survivor Mortality Table (ages set forward two years and adjusted 106% for males and 105% for females) with the MP-2019 Projection scale applied generationally.

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The actuarial assumptions used in the June 30, 2023 valuation are based on the results of the most recent actuarial experience studies for the pension systems, which covered the five-year period ending June 30, 2019 and adopted by the pension Board on December 17, 2020.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2023 valuation were based on a review of recent plan experience done concurrently with the June 30, 2023 valuation.

Projection of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

The long-term expected rate of return on OPEB plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for the major asset class is summarized in the following table:

Asset class	Target allocation	Long-Term Expected Real Rate of Return *
Fixed income	30.00%	2.60%
Equities	70.00%	9.10%
Total	100.00%	

** Net of inflation*

Beginning in fiscal year 2018, the State OPEB fund updated their investment strategy to a more long-term approach, investing more in domestic and international stocks.

Discount Rate

In order to measure the total OPEB liability, as of June 30, 2024, for the State OPEB fund, a discount rate of 7.00% was used, the same as last year's rate. The projection of cash flows used to determine the discount rate assumed that contributions from members and from the employer will be made at the current level as averaged over the last five years, adjusted for annual projected changes in headcount. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Projected future benefit payments for all current plan members were projected through 2123.

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Sensitivity of the Collective Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability of the participating employers calculated using the discount rate of 7.00% as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current discount rate (amounts in thousands):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Collective Net OPEB asset	\$ (16,713)	\$ (252,073)	\$ (454,620)

Sensitivity of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the collective net OPEB liability of the participating employers, as well as what the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates (amounts in thousands):

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Collective net OPEB liability (asset)	\$ (487,096)	\$ (252,073)	24,154

OPEB Plan Fiduciary Net Position: Detailed information about the OPEB plan's fiduciary net position is available in the 2024 State of Georgia Annual Comprehensive Financial Report which is publicly available at: <https://sao.georgia.gov/statewide-reporting/acfr>.

NOTE 4 - COLLECTIVE DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES AND OPEB EXPENSE

Certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows of resources. If they will increase OPEB expense they are labeled deferred outflows of resources. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive members at the beginning of the measurement period. Investment gains and losses are amortized over a fixed five-year period.

The discount rate remained the same as the prior measurement date at 7.00%. Current year changes in the total OPEB liability due to a change in assumption for the year, are determined by spreading the total change over the average expected remaining service life of the active and inactive members at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2024 this number is 7.51 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 4.15 years.

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The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2024 (amounts in thousands):

	<u>Year of Deferral</u>	<u>Amortization Period</u>	<u>Beginning of Year balance</u>	<u>Current Year</u>		<u>End of Year Balance</u>
				<u>Additions</u>	<u>Deductions</u>	
Deferred outflows of resources:						
Changes of assumptions	2020	4.30 Years	\$ 1,852	\$ -	\$ (1,852)	\$ -
	2023	4.13 Years	137,637	-	(43,974)	93,663
	2024	4.15 Years	-	31,749	(7,650)	24,099
			<u>\$ 139,489</u>	<u>\$ 31,749</u>	<u>\$ (53,476)</u>	<u>\$ 117,762</u>
Differences between expected and actual experience	2022	4.22 Years	\$ 9,737	\$ -	\$ (4,386)	\$ 5,351
	2024	4.15 Years	-	82,858	(19,966)	62,892
			<u>\$ 9,737</u>	<u>\$ 82,858</u>	<u>\$ (24,352)</u>	<u>\$ 68,243</u>
Total Deferred Outflows of Resources			<u>\$ 149,226</u>	<u>\$ 114,607</u>	<u>\$ (77,828)</u>	<u>\$ 186,005</u>
Deferred inflows of resources:						
Changes of assumptions	2018	6.53 Years	\$ 1,289	\$ -	\$ (993)	\$ 296
Differences between expected and actual experience	2020	4.30 Years	\$ 12,925	\$ -	\$ (12,925)	\$ -
	2021	4.30 Years	198,822	-	(152,939)	45,883
	2023	4.13 Years	82,753	-	(26,437)	56,316
			<u>\$ 294,500</u>	<u>\$ -</u>	<u>\$ (192,301)</u>	<u>\$ 102,199</u>
Net difference between projected and actual earnings on OPEB plan investments (1)	2020	5.0 Years	\$ (13,212)	\$ -	\$ 13,212	\$ -
	2021	5.0 Years	59,628	-	(29,814)	29,814
	2022	5.0 Years	(162,117)	-	54,039	(108,078)
	2023	5.0 Years	95,351	-	(23,838)	71,513
	2024	5.0 Years	-	240,874	(48,175)	192,699
			<u>\$ (20,350)</u>	<u>\$ 240,874</u>	<u>\$ (34,576)</u>	<u>\$ 185,948</u>
Total Deferred Inflows of Resources			<u>\$ 275,439</u>	<u>\$ 240,874</u>	<u>\$ (227,870)</u>	<u>\$ 288,443</u>

(1) In accordance with paragraph 86b of GASB Statement No. 75, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual OPEB plan investment earnings in different measurement periods have been aggregated and included as a net collective deferred inflows of resources related to OPEB.

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows (amounts in thousands):

Year Ended June 30	
2025	\$ (44,431)
2026	28,142
2027	(42,117)
2028	<u>(44,032)</u>
Total	\$ <u>(102,438)</u>

Collective OPEB Expense

The components of collective OPEB expense for the year ended June 30, 2024 are as follows (amounts in thousands):

Service Cost	\$ 34,478
Interest on the total OPEB liability and net cash flow	156,226
Projected earnings on plan investments	(152,062)
Administrative expense	1,713
Recognition (Amortization) of deferred inflows and outflows of resources:	
Difference between expected and actual experience	(167,952)
Changes of assumptions	52,484
Net difference between projected and actual earnings on plan investments	<u>(34,576)</u>
Collective OPEB Income	\$ <u>(109,689)</u>

NOTE 5 – ACCESS TO ACTUARIAL VALUATIONS

Further information about actuarial valuations for the Georgia State Employees Post-Employment Benefit Fund is publicly available on the DCH website at <https://shbp.georgia.gov/employers>.